

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

DR. MORGAN REYNOLDS on behalf of the
UNITED STATES OF AMERICA,

Plaintiff/Realtor,

VS.

SCIENCE APPLICATIONS INTERNATIONAL
CORP., APPLIED RESEARCH ASSOCIATES, INC.
BOEING; NuSTATS; COMPUTER
AIDED ENGINEERING ASSOCIATES, INC.,;
DATASOURCE, INC.; GEOSTAATS, INC.;
GILSANZ MURRAY STEFICEK LLP;
HUGHES ASSOCIATES, INC.; AJMAL
ABBASI; EDUARDO KAUSEL;
DAVID PARKS; DAVID SHARP; DANIELE
VENEZANO; JOSEF VAN DYCK; KASPAR
WILLIAM; ROLF JENSEN & ASSOCIATES,
INC; ROSENWASSER/GROSSMAN CONSULTING
ENGINEERS, P.C.; SIMPSON GUMPERTZ &
HEGER, INC.; S.K. GHOSH ASSOCIATES,
INC.; SKIDMORE, OWINGS & MERRILL,
LLP; TENG & ASSOCIATES, INC.;
UNDERWRITERS LABORATORIES, INC.;
WISS, JANNEY, ELSTNER ASSOCIATES,
INC.; AMERICAN AIRLINES; SILVERSTEIN
PROPERTIES; and UNITED AIRLINES.

Defendants.

Case No. 07-CV-4612
(GBD) (DF)

MEMORANDUM OF LAW

Teng & Associates, Inc. (“Teng”), by and its undersigned counsel, for its memorandum of law in support of Motion to Dismiss, respectfully represents:

This Memorandum of Law is in addition to Teng's motion, and the declaration of attorney Edward B. Keidan.

Plaintiff filed the Complaint on May 31, 2007, bringing claims pursuant to the False Claims Act. The Complaint alleges, in a wholly conclusory manner, that defendants manipulated and provided false information to the United States Government during the investigation of the September 11, 2001 events conducted by National Institute of Standards and Technology.

Defendant Teng is a corporation organized and existing under the laws of the state of Illinois. It is engaged in the business of professional engineering and architecture, and maintains a principal office at 205 North Michigan Avenue, Suite 3600, Chicago, Illinois 60601. Upon information and belief, Teng provided consulting services to NIST in regard to inquiries that NIST was conducting.

Plaintiff's Complaint fails to allege specific actions and/or omissions attributable to Teng. Teng adopts the arguments set forth in defendants Wiss, Janney, Elstner Associates, Inc. and Rolf Jensen & Associates, Inc.'s motion and supporting memorandum, as they are equally applicable to Teng. Teng also seeks the same relief requested upon the same grounds made.

For these reasons and the reasons set forth in defendants Wiss, Janney, Elstner Associates, Inc. and Rolf Jensen & Associates, Inc.'s motion, which is adopted and incorporated herein, defendant Teng moves to dismiss the Complaint against it, and further seeks an award of attorneys' fees and expenses due to the frivolous nature of Plaintiff's Complaint, and for such other relief as is just and proper.

WHEREFORE, it is respectfully requested that the Court grant defendant Teng's motion

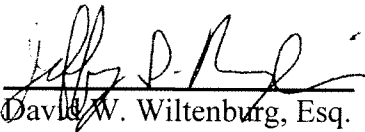
to dismiss the Complaint, for attorneys' fees and costs, and for such other relief as is just and proper.

Dated: November 8, 2007
New York, New York

Respectfully submitted,

HUGHES HUBBARD & REED LLP

By:



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Of Counsel:

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